

c) Amendments to the Claims

Please cancel claims 1-26, 28-36, 44 and 45 without prejudice or disclaimer.

Kindly amend claim 27 as follows.

Claims 1. - 26. (Cancelled)

27. (Currently Amended) A magnetic recording medium, in which an aluminum oxide layer having holes on a substrate is filled with a magnetic substance, comprising:

at least one conductive layer between the aluminum oxide layer and the substrate, wherein the conductive layer has any one of $L1_0$, $L1_1$, and $L1_2$ ordered structures, and its square array face is oriented in a direction perpendicular to the substrate, and the magnetic substance includes a hard magnetic substance that has the $L1_0$ structure and the c-axes of which are oriented in the direction perpendicular to the substrate, and a soft magnetic substance layer is formed under the conductive layer.

Claims 28. - 45. (Cancelled)